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"(ii) if the individual is married (within the meaning of section 7703), the taxpayer identification number of such individual's spouse."

(b) SPECIAL IDENTIFICATION NUMBER.—
Section 32 of such Code is amended by adding at the end the following new subsection:

"(1) IDENTIFICATION NUMBERS.—
Solely for purposes of subsections (c)(1)(F) and (c)(3)(D), a taxpayer identification number means a social security number issued to an individual by the Social Security Administration (other than a social security number issued pursuant to clause (II) (or that portion of clause (III) that relates to clause (III) of section 205(c)(2)(B)(i) of the Social Security Act)."

SEC. 501.

(c) EXTENSION OF PROCEDURES APPLICABLE TO MATHEMATICAL OR CLERICAL ERRORS.—Section 6213(g)(2) of such Code (relating to the definition of mathematical or clerical errors) is amended by striking "and" at the end of subparagraph (D), by striking the period at the end of subparagraph (E) and inserting a comma, and by inserting after subparagraph (E) the following new subparagraphs:

"(F) an omission of a correct taxpayer identification number required under section 32 (relating to the earned income credit) to be included on a return, and

"(G) an entry on a return claiming the credit under section 32 with respect to net earnings from self-employment described in section 32(c)(2)(A) to the extent the tax imposed by section 1401 (relating to self-employment tax) on such net earnings has not been paid."

(d) EFFECTIVE DATE.—The amendments made by this section 26 use 32 note shall apply with respect to returns the due date for which (without regard to extensions) is more than 30 days after the date of the enactment of this Act.

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NANCE PAYMENTS ON
BEHALF OF CHILDREN
IN ANY
PRIVATE CHILD CARE
INSTITUTION.

Section 472(c)(2) of the
Social Security Act (42 U.S.C.
672(c)(2))
is amended by striking
"nonprofit".

**SEC. 502. EXTENSION OF
ENHANCED MATCH FOR
IMPLEMENTATION
OF STATEWIDE
AUTOMATED CHILD
WELFARE INFORMA-
TION SYSTEMS.**

Section 13713(b)(2) of the
Omnibus Budget Reconciliation
Act
of 1993 (42 U.S.C. 674 note: 107
Stat. 657) is amended by
striking
"1996" and inserting "1997".

**SEC. 503. NATIONAL RANDOM SAMPLE STUDY
OF CHILD WELFARE.**

Part B of title IV of the
Social Security Act (42 U.S.C.
620)
628a) is amended by adding at
the end the following:

**"SEC. 429A. NATIONAL RANDOM SAMPLE STUDY
OF CHILD WELFARE. 42 USC 628b.**

"(a) IN GENERAL.—The
Secretary shall conduct a
national study
based on random samples of
children who are at risk of
child
abuse or neglect, or are
determined by States to have
been abused
or neglected.